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MEMO ENDORSED

November 3, 2005

VIA FACSIMILE

Honorable Kenneth M. Karas
United States District Court
Southern District of New York
500 Pearl Street, Room 920
New York, NY 10007-1312

Re: *In re JAKKS Pacific, Inc. Shareholders Class Action Litigation,*
Civil Action No. 04-cv-8807 (KMK)

Dear Judge Karas:

Please accept this letter from Lead Plaintiffs Indiana Electrical Workers Pension Trust Fund IBEW, Kenneth J. Tucker, Tonia R. Tucker-Kraus and Michael Kraus ("Lead Plaintiffs") in connection with their request for a brief extension to file their Opposition to Defendants' JAKKS Pacific, Inc., Jack Friedman, Steven G. Berman and Joel M. Bennett ("Defendants") motion to dismiss the Consolidated Amended Complaint (the "Complaint").

Plaintiffs respectfully request that this Court allow Plaintiffs a brief, two-week extension to file its Opposition. The last several weeks included numerous Jewish holidays, which mandated many days to be spent outside the office. In this regard, Plaintiffs ask for two additional weeks to address the multitude of legal issues raised in Defendants' motion to dismiss.

We communicated with defense counsel seeking their Stipulation to the slight extension for filing Plaintiffs' opposition brief. Counsel for Defendants' expressed no objection to a two-week extension, yet asked that we provide the following statement in this request to the Court: "In his May 11, 2005 Scheduling Order, Judge Karas emphasized that 'No extensions shall be granted.' Given the Court's admonition, Defendants are unable to stipulate to extend the sixty-day period the Court allowed for Plaintiffs to file their opposition brief and take no position on whether such an extension should be granted."



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Although we understand the Court's reluctance to grant any extensions given the lengthy schedule that was previously agreed to by all parties, we would like to bring to the Court's attention that at the time counsel agreed to the schedule we did not appreciate that the vast majority of Plaintiffs' time for briefing would fall during October, which included numerous Jewish holidays.

Thank you for your time and attention to this request.

Respectfully submitted,

Samuel H. Rudman

Enclosures

cc: Attached service list

The Court will grant Plaintiffs one week extension to respond to the motion. This schedule was set several months in advance and counsel therefore cannot claim that they did not have time to schedule their response around the holidays, particularly when information about the holidays presumably has been available for some time - including the time of year these holidays take place. Moreover, no claim is made that there have been two weeks' worth of holidays. Finally, the Court is troubled by the last-minute nature of this request. NO further extensions will be granted.

SO ORDERED

KENNETH M. KARAS U.S.D.J.
11/4/05